

EDWARDS & ANGELL, LLP
P. O. Box 55874
Boston, Massachusetts 02205

Docket No.

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that: My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed at 201) below or an original, first and joint inventor (if plural names are listed at 201-206 below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD FOR PRODUCING TISSUE CELLS FROM PLURIPOTENT STEM CELLS DERIVED FROM IRIS PIGMENTED EPITHELIAL CELLS OF ANIMAL, AND TISSUE CELLS OBTAINED BY METHOD
which is described and claimed in:

[] the specification attached hereto.

[] the specification in U.S. Application Serial Number _____, filed on _____.

[X] the specification in PCT international application Number, PCT/JP2004/008120 filed on June 10, 2004; and was amended on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a). I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

Prior Foreign/PCT Applications and Any Priority Claims Under 35 U.S.C. §119:			
Application No.	Filing Date	Country	Priority Claimed Under 35 U.S.C. §119?
2003-166684	June 11, 2003	Japan	[X] YES [] NO
			[] YES [] NO
			[] YES [] NO
			[] YES [] NO
			[] YES [] NO

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below, and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose material information as defined in 37 CFR §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

Prior U.S. Applications or PCT International Applications Designating the U.S-Benefit Under 35 U.S.C. §120				
U.S. Applications		Status (Check One)		
Application Serial No.	U.S. Filing Date	Patented	Pending	Abandoned
PCT Applications Designating the U.S.				
Application No.	Filing Date	U.S. Serial No. Assigned		

CLAIM FOR BENEFIT OF PRIOR U.S. PROVISIONAL APPLICATION(S)
(35 U.S.C. §119(e))

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

Applicant	Provisional Application Number	Filing Date

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) with full powers of association, substitution and revocation to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

**ALL PRACTITIONERS AT CUSTOMER NUMBER 21874, Edwards & Angell, LLP,
P.O. Box 55874, Boston, MA 02205.**

SEND CORRESPONDENCE TO: Edwards & Angell, LLP P. O. Box 55874 Boston, Massachusetts 02205	DIRECT TELEPHONE CALLS TO: David G. Conlin, Reg. No. 27,026 Phone 617-439-4444 Facsimile 617-439-4170 Email DConlin@EdwardsAngell.com
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2 0 1	FULL NAME OF INVENTOR	LAST NAME KOSAKA	FIRST NAME Mitsuko	MIDDLE NAME
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	POST OFFICE ADDRESS	POST OFFICE ADDRESS	CITY	STATE OR COUNTRY AND ZIP CODE

I hereby further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Signature of Inventor 201 <i>Mitsuko Kosaka</i>	Signature of Inventor 202
Date: <i>October 18, 2005</i>	Date:
Signature of Inventor 203	Signature of Inventor 204
Date:	Date:
Signature of Inventor 205	Signature of Inventor 206
Date:	Date: